

Maine Revised Statutes
Title 36: TAXATION
Chapter 703: CIGARETTE TAX

§4361. DEFINITIONS

As used in this chapter, unless the context otherwise indicates, the following terms have the following meanings. [1997, c. 458, §1 (AMD).]

1. Dealer.

[2007, c. 438, §88 (RP) .]

1-A. Cigarette. "Cigarette" means a cigarette, as defined in Section 5702 of the Code.

[1997, c. 458, §1 (AMD) .]

1-B. Delivery sale. "Delivery sale" means a sale of cigarettes to a consumer in this State when:

A. The purchaser submits the order for the sale by means of telephonic or other electronic method of voice transmission, the Internet or a delivery service; or [2011, c. 285, §9 (NEW) .]

B. The cigarettes are delivered by use of a delivery service. [2011, c. 285, §9 (NEW) .]

[2011, c. 285, §9 (NEW) .]

2. Distributor. "Distributor" means any person engaged in this State in the business of producing or manufacturing cigarettes in this State, importing cigarettes into this State, making delivery sales or making wholesale purchases or sales of cigarettes in this State on which the tax imposed by this chapter has not been paid.

[2011, c. 285, §10 (AMD) .]

3. Licensed dealer.

[1983, c. 838, §12 (RP) .]

4. Licensed distributor. "Licensed distributor" means a distributor licensed under this chapter.

[1983, c. 828, §12 (AMD) .]

4-A. Licensed wholesale dealer.

[1997, c. 458, §1 (RP) .]

5. Person.

[1997, c. 458, §1 (RP) .]

6. Sale or sell. "Sale" or "sell" includes or applies to gifts, exchanges and barter.

[1997, c. 458, §1 (AMD) .]

7. Sub-jobber.

[1997, c. 458, §1 (RP) .]

8. Tax Assessor.

[1979, c. 378, §29 (RP) .]

9. Unclassified importer.

[1997, c. 458, §1 (RP) .]

10. Unstamped cigarettes. "Unstamped cigarettes" means cigarettes to which stamps issued by the State Tax Assessor pursuant to section 4366-A are not affixed.

[1997, c. 458, §1 (NEW) .]

SECTION HISTORY

1979, c. 378, §29 (AMD). 1983, c. 828, §12 (AMD). 1997, c. 458, §1 (AMD). 2007, c. 438, §88 (AMD). 2011, c. 285, §§9, 10 (AMD).

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